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FILED
FEB 1 1949
CHARLES ELMORE CROPLEY

IN THE

Supreme Court of the United States

OCTOBER TERM, 1948

No. 5

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

v.

ESTATE OF FRANCOIS L. CHURCH, Deceased,
EDWARD E. BLACK, Executor,
Respondent.

PETITION FOR REHEARING

WILLIAM W. OWENS,
Attorney for Respondent,
100 Broadway,
New York 5, New York.

CERTIFICATE OF COUNSEL

The undersigned hereby certifies that the foregoing petition for rehearing is presented in good faith and not for delay.

WILLIAM W. OWENS